

**FISCAL ACTION
GENERAL INFORMATION**

1. The Fiscal Action Forms included in this package are:

FA-1, FISCAL ACTION WORKSHEET - SCHOOL - This form is used for each school reviewed. The form contains three sections:

Certification and Benefit Issuance Errors;
Meal Count and PS2 Errors which is used for errors not requiring recalculation; and
Calculation Summary which summarizes the previous two sections and includes the amount of any recalculation.

Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. For Provision 2, use FA- 1, FA-2, FA-3, FA-5, and FA-7 for review of Provision 2 schools, and Provision 3, FA-1, FA-2, FA-3, FA-5, and FA-7 for review of Provision 3 schools in a non-base year.

FA-2, SUMMARY - CERTIFICATION AND BENEFIT ISSUANCE ERRORS - Use this form to summarize the Certification and Benefit Issuance section from all of the individual school reviews. This form will provide the total overclaim for these errors for all schools reviewed and provide meal count adjustment data.

FA-3, SUMMARY - MEAL COUNT AND PS2 ERRORS - Use this form to summarize the Meal Count and PS2 Errors section from all of the individual school reviews. This form will net individual school overclaims and underclaims and provide meal count adjustment data.

FA-4, PARTIAL RECALCULATION WORKSHEET - This form is used when recalculation is necessary because accurate counts by category are unreliable, **but** the total meal count is reliable. Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. FA-4 is not needed for Provision 2 or 3 schools in a non-base year; therefore, a Provision 2 FA-4 and a Provision 3 FA-4 are not included in the forms set.

FA-5, FULL RECALCULATION WORKSHEET - This form is used when recalculation is required because the counting system used by the reviewed school is unreliable.

FA-6, FISCAL ACTION WORKSHEET - SFA AND SFA SUMMARY - This form is used for SFA errors and computing the total SFA (SFA and reviewed schools) overclaims and underclaims and meal count adjustments. FA-6 summarizes fiscal action for all types of schools in the SFA; therefore, only one FA-6 is used for each CRE regardless of the type of school(s) reviewed. Combine the information from all school reviews onto one FA-6 Summary.

FA-7, FISCAL ACTION WORKSHEET - NONREIMBURSABLE MEAL ALLOCATION - This form is used to allocate ineligible meals, PS2 Errors, and incomplete meals, by category.

FA-8, FISCAL ACTION SUMMARY – This form is used to summarize fiscal action by program for all Child Nutrition Programs reviewed.

2. The following review forms are needed to complete fiscal action:

SFA-2

S-1 (for each school reviewed),

S-5 (for each meal count by category school reviewed). The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2, and Provision 3 S-5 are used in conjunction with the Provision 2 and Provision 3 S-6 and S-6a to calculate fiscal action for Provision 2 and Provision 3 schools in a non-base year.

Provision 2, S-6 and S-6a (for each Provision 2 school reviewed in a non-base year).

Provision 3 S-6 and S-6a (for each Provision 3 school reviewed in a non-base year).

S-7 (for each school reviewed).

S-8 (for each school reviewed and the SFA).

3. S-5, Certification and Benefit Issuance Error Worksheet, must be completed before calculating fiscal action. Refer to FA-INS-2 for information on how to complete this form. The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2 and Provision 3 S-5 are used in conjunction with the Provision 2 and Provision 3 S-6 and S-6a to calculate fiscal action for Provision 2 and Provision 3 schools in a non-base year.
4. Use a copy of FA-7 to allocate total meals into categories for ineligible meals, including second meals, meals missing menu PS2 Errors and incomplete meals errors.
5. Participation factors and participation rates are used in certain calculations. The procedures used to calculate participation rates are included in the instructions for FA-4, Partial Recalculation. Instructions for calculating a participation factor are included in the instructions to S-1, 15. If Full Recalculation is required, refer to the Fiscal Action section of the CRE Guidance.
6. A plus sign (+) represents an overclaim and a negative sign (—) represents an underclaim on the fiscal action forms.
7. Rounding Instructions: Carry all calculations to 4 decimal places and round back to 3 places using standard rounding procedures, i.e., round down for numbers ending in 0-4 and up for numbers ending in 5-9, except dollar amounts which are rounded to the nearest whole cent and meals which are rounded to the nearest whole meal.
8. 2¢ Differential: The fiscal action forms require the full rate of reimbursement (Section 4 plus Section 11) in some computations. In those cases where schools receive the additional 2¢ Section 4 reimbursement, the higher rate of reimbursement must be used.
9. Performance-based reimbursement: SFAs certified by the SA in compliance with the meal patterns are eligible to receive cash assistance, performance-based reimbursement for all lunches served. For SFAs receiving the performance-based reimbursement, the additional 6 ¢ is added to the Section 4 rate when determining the reimbursement rate used for FA. Refer to 7.1 of the CRE Procedures Manual and SP-54-2014 for additional information on fiscal action related to the performance-based reimbursement.

**FISCAL ACTION
INSTRUCTIONS FOR COMPLETING S-5,
CERTIFICATION AND BENEFIT ISSUANCE ERROR WORKSHEET**

Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2 and Provision 3, S-5 are used in conjunction with the Provision 2 and Provision 3, S-6 and S-6a to calculate fiscal action for Provision 2 and Provision 3 schools in a non-base year.

Before fiscal action can be calculated for non-provision schools, the number of serving days in error must be computed for the following PS 1 Violations:

F→R

F→D

R→D

Either the student's actual daily participation or the number of serving days the student could have participated can be used. If actual participation is available for only some students, refer to the Fiscal Action section of the CRE Guidance for assistance.

If the error affects two fiscal years (FY), the number of days for the period July-September must be computed separately from the number of days for the October-June period.

1. When actual participation for all students is not available, use the school's calendar and compute the number of serving days in error for each student. Calculate the number of days from the beginning of the review period or approval date within the review period, whichever is later, to the date of corrective action or date inactive. Record the number of days, for each student, in the appropriate FY column on S-5, under NUMBER OF SERVING DAYS IN ERROR.
2. When actual participation for all students is available, record the number of days the student participated. Start from the beginning of the review period or approval date within the review period, whichever is later, to the date of corrective action or date inactive, in the appropriate FY column on S-5, under NUMBER OF SERVING DAYS IN ERROR.
3. If the error has not been corrected, compute the number of serving days in error, from the date the error occurred (START DATE OF ERROR column) through the end of the school year, for each student. Record the number of days, in the appropriate FY column on S-5, under NUMBER OF SERVING DAYS IN ERROR.
4. Total the number of days for each of the PS 1 Violations (F→R; F→D; and R→D) by fiscal year and record on the appropriate lines (7 through 9 or 11 through 13) on S-5.

LEA/SFA:	SCHOOL:	FISCAL YEAR:
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CERTIFICATION AND BENEFIT ISSUANCE ERRORS			
	F → R	F → D	R → D
1. Days X Participation Factor =	A. _____ x B. _____ = C. _____	D. _____ x E. _____ = F. _____	G. _____ x H. _____ = I. _____
2. X Rates (Section 11)	A. .4000	B.	C.
3. = \$ Amount	A.	B.	C.
4. Overclaim (3A+3B+3C) Disregard Net Underclaim	\$		

MEAL COUNT AND PS2 ERRORS						
	A.	B.	C.	D.	E.	F.
	+ FREE	- FREE	+ REDUCED	- REDUCED	+ PAID	- PAID
5. Count Differences - Day of Review, from S-1, 14						
6. Nonreimbursable Meals – Day of Review, from FA-7 and S-7						
7. PS2 Errors - Review period and other claim periods from S-7 and S-8						
8. Other Meal Claim Errors, from S-1, 14 & S-8, Column F						
9. Subtotal						
10. Net Difference by Category						
11a. X Rates [] 2¢ Differential (Section 4 + Section 11)						
11b. X Rates [] Performance-based reimbursement (Section 4 + Section 11)						
12. Total \$ Amounts by Category						
13. Over(+)/Under(-)claim	\$					

CALCULATION SUMMARY		
	A. + OVERCLAIM	B. - UNDERCLAIM
14. \$ Certification and Benefit Issuance Errors (line 4)		
15. \$ Meal Count and PS2 Errors (line 13)		
16. Recalculation (FA-4, line 10 and FA-5, line 11)		
17. Net School Claim	\$	\$

INSTRUCTIONS FOR FA-1

SCHOOL FISCAL ACTION WORKSHEET

Designate the program, ☐ NSLP ☐ SBP, as applicable, (✓), on each review form.

Complete one sheet for each school reviewed. If fiscal action will affect two fiscal years (July-September and October-June), a separate form for each fiscal year must be completed for each school.

Complete S-5, Certification and Benefit Issuance Error Worksheet, before completing this section. If partial or full recalculation is required, follow the procedures outlined in the CRE Guidance to avoid unjustified overclaims.

1. A,D,G. If actual participation was used on S-5, leave blank. Use S-5, lines 7-9 for the prior fiscal year and lines 11-13 for the current fiscal year and record F→R days in 1A; F→D days in 1D; and R→D days in 1G.

 B,E,H. If actual participation was used on S-5, leave blank. Follow the guidelines for Participation Factors (PF). Record the Free PF in 1B and 1E, and the Reduced PF in 1H.

 C,F,I. Multiply: 1A by 1B and record the results in 1C; 1D by 1E and record the results in 1F; 1G by 1H and record the results in 1I. If actual participation was used on S-5, record the number of meals under the appropriate column.
2. Record the Section 11 Free rate in 2B and the Section 11 Reduced rate in 2C.
3. Multiply: 1C by 2A and record the results in 3A; 1F by 2B and record the results in 3B; 1I by 2C and record the results in 3C.
4. Disregard if the total results in a net underclaim. Item 4 is always an overclaim.

Complete lines 5 and 6 only if the school does not or cannot correct errors found on the day of the review. Do not complete line 5 if full recalculation includes the day of review.

5. Use S-1, 13. Record the differences in the appropriate category(ies).
6. Use S-1, 16, 17 and 18. Complete FA-7, if necessary, and record the results in blocks 6A, 6C, and 6E, as applicable. If full recalculation is required, do not use S-1, 16 to complete FA-7 for this entry.
7. Use S-7 and S-8. Complete FA-7, if necessary, for any missing menu PS2 Errors for the review period or other claim periods. Sum the amounts from all FA-7 forms for this school for this deficiency and record the results in blocks: 7A, 7C, and 7E, as appropriate.
8. Use S-1, 14 and S-8. Record the differences for the school by category. Do not complete this entry for claim periods requiring full recalculation.
9. Add the columns and record the results by category.
10. Net out the amounts in line 9 by category (9A-9B; 9C-9D; 9E-9F) and record the net negative or net positive results for each category. Do not combine categories.
- 11a-b. If the school receives the additional 2¢ Section 4 reimbursement and performance-based reimbursement, check the box. Use the appropriate rates of reimbursement (Section 4 + Section 11) including the 2¢ Section 4 differential and performance-based reimbursement rate, if appropriate, for each category that has an entry in line 10.
12. Multiply amounts in line 10 by the rates in line 11 and record.
13. Add entries (12A+12C+12E), subtract entries (12B+12D+12F), and record the results. Identify whether it is an overclaim(+) or underclaim(-).
14. Record the dollar amount shown on line 4.
15. Record the dollar amount shown on line 13.
16. Net the overclaim and underclaim amounts from line 10, FA-4 and line 11, FA-5 and enter the results.
17. Net lines 14 through 16 and enter the results in the appropriate column.

September 1, 2014

☐ NSLP ☐ SBP[illegible]

INSTRUCTIONS FOR FA-2

SUMMARY - CERTIFICATION AND BENEFIT ISSUANCE ERRORS

This form summarizes the results of FA-1, the Certification and Benefit Issuance Errors Section, for all of the reviewed schools.

If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year.

Use one row for each school reviewed. Use FA-1, Fiscal Action Worksheet-School, to complete this form.

SCHOOL Record the name of the school.

A. From line 4, FA-1.

B. (+) Add lines 1C and 1F of FA-1 and enter the amount in this column.

C. (+) Enter the amount from line 1I of FA-1.

C. (-) Enter the amount from line 1C of FA-1.

D. (-) Add line 1F and 1I of FA-1 and enter this amount.

1. Subtotal each column under REDUCED and record the results.

2A. Add column A and enter the amount.

3B. Add column B and enter the amount.

3C. Net the subtotaled amounts in line 1 and record the difference in the appropriate (+ or -) column.

3D. Add column D and enter the amount.

- NLSP □ SBP

LEA/SFA:	FISCAL YEAR:
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MEAL COUNT AND PS2 ERRORS			MEAL COUNT ADJUSTMENTS					
	FA-1, Fiscal Action Worksheet-School, line 13		FA-1, Fiscal Action Worksheet-School, line 10					
	A.	B.	C. FREE		D. REDUCED		E. PAID	
SCHOOL	OVERCLAIM (+)	UNDERCLAIM (-)	(+)	(-)	(+)	(-)	(+)	(-)
1. Subtotal	A.	B.	C.	C.	D.	D.	E.	E.
2. Net Claim for Page (1A-1B)	\$ A.	\$ B.						
3. Net Meal Count Adjustments for Page			C.+	C.—	D.+	D.—	E.+	E.—

INSTRUCTIONS FOR FA-3

SUMMARY MEAL COUNT AND /PS2 ERRORS

This form summarizes the results of the FA-1, the Meal Count and PS2 Errors section, for all of the reviewed schools.

If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year.

Use one row for each school reviewed. Use FA-1, Fiscal Action Worksheet-School, to complete this form.

SCHOOL Record the name of the school.

A. and B. From line 13 of FA-1, enter the amount in the appropriate (A. Overclaim or B. Underclaim) column.

C. If line 10A of FA-1 is completed, record the amount under (+).

If line 10B of FA-1 is completed, record the amount under (-).

D. If line 10C of FA-1 is completed, record the amount under (+).

If line 10D of FA-1 is completed, record the amount under (-).

E. If line 10E of FA-1 is completed, record the amount under (+).

If line 10F of FA-1 is completed, record the amount under (-).

1. Add each column under A, B, C, D, and E and enter the results in the appropriate columns.

2. Net the amounts determined in 1A and 1B, that is 1A minus 1B. Record in the appropriate (+ or -) column.

3. Use line 1 and net the subtotaled (+ and -) Meal Count Adjustment columns, by category. Enter the results in the appropriate (+ or -) columns. Do not combine categories.

PARTIAL RECALCULATION WORKSHEET

☐ NSLP ☐ SBP

							2¢ Differential: Yes [] No []	
							Performance-Based Reimbursement: Yes [] No []	
SFA:			SCHOOL:				FISCAL YEAR:	
1. Claim Period	2. School's Total Meals	3. Participation Rate by Category	4. Reallocated Meals (Column 2 times Column 3)	5. SFA Meals Claimed	6. Meals Over (+) Under (-) (Column 5 minus Column 4)	7. Reimbursement Rate	8. \$ Over(+) Under(-) (Column 6 Times Column 7)	9. Net \$ For Claim Period (+ or -)
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
		A. Free					\$	\$
_____	_____	B. Reduced					\$	
		C. Paid					\$	
10. NET TOTAL AMOUNT								\$

Meal Count Adjustments:

11. Free Meals: Net all A. amounts in column 6 = _____
12. Reduced Meals: Net all B. amounts in column 6 = _____
13. Paid Meals: Net all C. amounts in column 6 = _____

INSTRUCTIONS FOR FA-4**PARTIAL RECALCULATION WORKSHEET**

Use this form ONLY if the total meal count was accurate. If the total meal count was not reliable, use the Full Recalculation Worksheet (FA-5). If the recalculation will affect two fiscal years (July-September and October-June), complete a form for each fiscal year.

Number each page consecutively.

1. Enter each claim period which will be recalculated.
2. Enter the school's reported total meal count for each claim period that is being recalculated. Use S-1, 14, School's Reported Count for the Review Period and the school's reported counts for each additional claim period that is being recalculated.
3. Complete the following chart and enter the results by category. The same rate by category is used for each claim period that is recalculated within a fiscal year. A participation rate is not a participation factor. Obtain the following data from the school for a claim period after corrective action has occurred:

For Columns E and F, carry calculations to four decimal places and round to three places beyond the decimal. Sum amounts in Columns E and Column F and subtract from 1.000 to determine the paid participation rate to enter into Column G. Columns E plus F plus G must equal 1.000.

Claim Period	A. Free Meals Claimed	B. Reduced Price Meals Claimed	C. Paid Meals Claimed	D. Total Meals Claimed
Participation Rate	(A ÷ D) E.	(B ÷ D) F.	(1.000 — [E + F]) G.	

4. Multiply column 2 by the rates in column 3 and record the results by category. Use whole numbers only. The total number of meals in column 4 cannot exceed the number of meals in column 2. Adjust the entry for Paid meals if the total number of lunches reallocated in column 4 is different from column 2. This adjustment is due to the effects of rounding.
5. Use S-1, 15, SFA's Claim column and enter the SFA's claimed counts for the school by category for the review period. Use the SFA's claimed counts for the school, by category, for each additional claim period that is being recalculated.
6. Subtract column 4 from column 5, by category, and enter the amounts. Enter (+) or (-).
7. Enter the appropriate rates of reimbursement by category. Use the full (Section 4 and Section 11) reimbursement rate for free and reduced price meals. If the 2¢ Differential block is checked, use the higher rates of reimbursement. If the performance-based reimbursement block is checked "YES", use 6 cents per lunch served (F, R, P).
8. Multiply column 6 by column 7 and enter the amounts by category. Enter the same (+) or (-) sign used in column 6.
9. Net the amounts in column 8 by claim period and enter the net amount for each claim period. Enter (+) or (-).
10. Net the amounts in column 9 and enter the results using a (+) or (-) sign, as appropriate.
- 11.-13. Enter a (+) or a (-) sign for each net entry.

FULL RECALCULATION WORKSHEET

☐ NSLP ☐ SBP

2¢ Differential: Yes [] No []

Performance-Based Reimbursement
(NSLP only): Yes [] No []

SFA:

SCHOOL:

FISCAL YEAR:

1. Claim Period	2. Number Eligible		3. Serving Days	4. Participation Factor	5. Meals Projected (Column 2 times Column 3 times Column 4)	6. Meals Claimed	7. Meals Over(+) / Under(-) (Column 6 minus Column 5)	8. Reimbursement Rate	9. \$ Over(+) / Under(-) (Column 7 times Column 8)	10. Net \$ for Claim Period (+,-)
_____	A. Free		_____						\$	\$
	B. Reduced								\$	
	C. Paid								\$	
_____	A. Free		_____						\$	\$
	B. Reduced								\$	
	C. Paid								\$	
_____	A. Free		_____						\$	\$
	B. Reduced								\$	
	C. Paid								\$	
_____	A. Free		_____						\$	\$
	B. Reduced								\$	
	C. Paid								\$	
_____	A. Free		_____						\$	\$
	B. Reduced								\$	
	C. Paid								\$	

11. NET TOTAL AMOUNT

\$

Meal Count Adjustments:

12. Free Meals: Net all A. amounts in column 7 = _____

13. Reduced Meals: Net all B. amounts in column 7 = _____

14. Paid Meals: Net all C. amounts in column 7 = _____

INSTRUCTIONS FOR FA-5

FULL RECALCULATION WORKSHEET

If the recalculation will affect two fiscal years (July-September and October-June), complete a form for each fiscal year.

Number each page consecutively.

1. Enter each claim period which will be recalculated.
2. Use S-1, 12 and enter the number of students by category.
3. Enter the number of serving days for the review period from S-1, 6. The number of serving days for the claim period will be the same for all categories. For each claim period being recalculated, obtain the number of serving days from the school's records.
4. Enter the participation factor by category. Refer to the Fiscal Action section of the CRE Guidance. Do not develop participation factors by using the claim/eligible numbers at this school unless the "fix and apply" method has been used. Carry the calculations to four decimal places and round to three places beyond the decimal.
5. Multiply column 2 by column 3 by column 4 for each category and enter the number of whole meals.
6. Use S-1, 14, SFA Claim column, and enter the number of meals claimed by the SFA for the school, by category, for the review period. Obtain the number of meals claimed for the other claim periods being recalculated from the SFA's records for the school.
7. Subtract column 5 from column 6, by category, and enter the results. Indicate whether the amounts are (+) or (-).
8. Enter the appropriate rates of reimbursement by category. Use the full (Section 4 and Section 11) reimbursement rate for free and reduced price meals. If the 2¢ Differential block is checked, use the higher rates of reimbursement. If the performance-based reimbursement block is checked "YES", use 6 cents per lunch served (F, R, P).
9. Multiply the number of meals in column 7 by column 8, by category, and enter the amount. Enter whether the amount is (+) or (-).
10. Net the amounts in column 9 and enter the results. Enter whether the amount is (+) or (-).
11. Net the amounts in column 10 and enter the results. Enter whether the amount is (+) or (-).
- 12.-14. Enter a (+) or (-) sign for each net entry.

**FISCAL ACTION WORKSHEET
SFA AND SFA SUMMARY**

☐ NSLP ☐ SBP

LEA/SFA:	FISCAL YEAR:
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SFA ERROR CALCULATION						
	A.	B.	C.	D.	E.	F.
	+ FREE	- FREE	+ REDUCED	- REDUCED	+ PAID	- PAID
1. Review Period Consolidation Errors (SFA-2, 103)						
2. Other SFA Errors (S-8)						
3. Subtotal						
4a. X Rates [] 2¢ Differential (Section 4 + Section 11)						
4b. X Rates [] Performance-based reimbursement (Section 4 + Section 11)						
5. \$ Amounts						
6. Net \$ Over(+)/Under(-)claim				\$		

TOTAL SFA CLAIM CALCULATION		
	A. OVERCLAIMS	B. UNDERCLAIMS
7. \$ Net Certification and Benefit Issuance Error Overclaims (FA-2, line 2A)		
8. Net Meal Count and PS2 Error Claims (FA-3, line 2)		
9. \$ SFA Error Claims (FA-6, line 6)		
10. Subtotal		
11. Net Difference		
12. Net Recalculation Claims (FA-1, line 16)		
13. Total Net Claim	\$	\$

TOTAL SFA MEAL COUNT ADJUSTMENTS						
	+ FREE	- FREE	+ REDUCED	- REDUCED	+ PAID	- PAID
14. Certification and Benefit Issuance Error Adjustments (FA-2, line 3)						
15. Meal Count and PS2 Error Adjustments (FA-3, line 3)						
16. SFA Error Adjustments (FA-6, line 3)						
17. Subtotal						
18. Net Difference by Category						
19. Recalculation Adjustments (FA-4, lines 11-13 and FA-5, lines 12-14)						
20. Total Net Adjustment						

INSTRUCTIONS FOR FA-6

FISCAL ACTION WORKSHEET - SFA AND SFA SUMMARY

This form summarizes the results of the individual school reviews and the results of the SFA review. If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year. Separate sets of Fiscal Action forms are used for schools using standard meal counting procedures and those under Provision 2 or Provision 3. Information from all schools and all types of Fiscal Action forms should be combined to complete this form, FA-6.

1. Use SFA-2, 103. Deduct the amount of any consolidation error directly attributable to schools requiring recalculation of the review period and record the differences in the appropriate category(ies).
2. Use S-8. For SFA level PS2 errors noted on S-8, complete FA-7, if necessary. For SFA consolidation errors, deduct the amount of any consolidation error directly attributable to schools requiring recalculation of that claim period. Sum all SFA errors and record in the appropriate categories.
3. Add lines 1 and 2 by category.
- 4a-b. Use the appropriate rates of reimbursement (Section 4 + Section 11 for columns A-D) including the 2¢ Section 4 differential, if appropriate. If the performance-based reimbursement block is checked "YES", use 6 cents per lunch served (F, R, P).
5. Multiply amounts in line 3 by the rates in line 4 and record.
6. Add any amounts in line 5 (A+C+E) and subtract any amounts in line 5 (B+D+F). Record the results. Identify whether it is an overclaim (+) or underclaim (-).
7. Enter the net amount from line 2A of FA-2, Summary-Certification and Benefit Issuance Errors.
8. Enter the amount from line 2 of FA-3, Summary - Meal Count and PS2 Errors, under the appropriate category.
9. Enter the amount from line 6 of this form, FA-6, Fiscal Action Worksheet - SFA and SFA Summary, in the appropriate column.
10. Add the columns and enter the results.
11. Net the overclaim and underclaim amounts in line 10 and record the net amount in the appropriate column.
12. Use FA-1, line 16. If more than one school was recalculated, net all FA-1, line 16 entries and record the results.
13. Net line 11 and line 12. If line 11A and 12B are completed, enter 0 if the net difference is an underclaim. If line 11B and 12B are completed, enter only the 11B amount on line 13.

If the total net claim is 0, do not complete lines 14-20.
14. Enter the meal count adjustment amounts from line 3 of FA-2, Summary - Certification and Benefit Issuance Errors, in the appropriate column. The - Free and + Paid columns may only be used for adjustments identified during review of Provision 2 and Provision 3 schools in a non-base year.
15. Enter the meal count adjustment amounts from line 3 of FA-3, Summary - Meal Count and PS2 Errors, in the appropriate column.
16. Enter the amount from line 3 of this form, FA-6, Fiscal Action Worksheet - SFA and SFA Summary, in the appropriate column.
17. Add the columns and enter the results, by category.
18. Net the overclaim and underclaim adjustments in line 17, by category, and enter the net amount in the appropriate column. Do not offset adjustments between categories.
19. Report meal count adjustments for recalculated claims only when the recalculated claim amount is included in line 13 above. Use FA-4, lines 11-13, Partial Recalculation Worksheet, and FA-5, lines 12-14, Full Recalculation Worksheet. If more than one school was recalculated, net the amounts from lines 11-13 of the FA-4 form(s) and lines 12-14 of the FA-5 form(s) and record the results in the appropriate columns.
20. Net the overclaim and underclaim adjustments, by category, and enter the net adjustment in the appropriate column. Do not offset amounts between categories.

**FISCAL ACTION WORKSHEET
NONREIMBURSABLE MEAL ALLOCATION**

☐ NSLP ☐ SBP

SFA:	SCHOOL:	FISCAL YEAR:
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Check one: **Day of Review** []
 Review Period []
 Other [] _____

Check all that apply: **Ineligible Meals** []
 PS2 Errors []
 Incomplete Meals []

	A. Meals Claimed by Category	B. Total Meals Claimed	C. Ratio of Total by Category (A ÷ B)	D. Total M in Error	E. Meals Claimed in Error by Category (C x D)
Free					
Reduced					
Paid					
TOTAL					

INSTRUCTIONS FOR FA-7

FISCAL ACTION WORKSHEET - NONREIMBURSABLE MEAL ALLOCATION

Use this form to assign ineligible meals, meals with PS2 Errors, and incomplete meals for the day of review findings from S-1, 16, 17 and 18:

Block 16 - Ineligible Meals - second meals, adult meals

Block 17 - PS2 Errors

Block 18 - Incomplete Meals

This form is also used, when necessary, for assigning meals from S-7 and S-8 PS2 errors, for the review period and other claim periods.

Complete a separate form for day of review deficiencies, review period deficiencies and for other claim periods where deficiencies were identified. If the errors affect two fiscal years (July-September and October-June), separate forms for each fiscal year must be complete.

If OTHER is checked, identify the claim period(s).

- A. For day of review errors, use S-1, 13. Record the number of meals, by category, counted or claimed by the school. Refer to the CRE Guidance for assistance, if there are any differences recorded in S-1, 13. For the review period, or other claim periods, record the number of meals, by category, claimed by the SFA for the school. Review period counts by category can be obtained from S-1, 14, SFA Claim column. If recalculation of the school is required, use the recalculated meal counts to complete columns A-C when PS2 Errors exist in the recalculated claim period(s).
- B. Total the number of meals claimed by category and record in column B. (Review period total lunches can be obtained from S-1, 14, SFA Claim column.)
- C. To calculate the free and reduced price participation rates, divide column A by column B, carry to four decimal places and round to three places beyond the decimal. Record the results by category in column C. Determine the paid participation rate by subtracting the sum of Column C, free plus reduced, from 1.000.
- D. Record the number of meals which must be allocated. For day of review findings, this is the sum of 16, 17 and the entry under Incomplete for 18. For a PS2 Errors for the review period, this is the Total amount under column 10 of S-7. For a PS2 Errors for other claim periods, use S-8. (If recalculation includes the day of review, do not include any entry from 16 in the number of meals to be allocated.) If the number of meals identified in 17 was computed on meal count data before recalculation, recompute the adjusted number of meals with PS2 errors for column D.
- E. Multiply column C by column D and record the results by category. The total number of meals in column E cannot exceed the number of meals in column D. Adjust the entry for Paid if the total number of meals in column E is different from column D. This adjustment is due to the effects of rounding.

September 1, 2014

FISCAL ACTION SUMMARY

For Non-Provision Schools, Base Year Provision 2 and Provision 3 Schools, Non-Base Year Provision Schools, and Recalculation

LEA/SFA:	FISCAL YEAR:
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Fiscal Action by Program	Total
1a. Total NSLP – Standard	\$
1b. Total NSLP – Provision 2	\$
1c. Total NSLP – Provision 3	\$
1d. Total other NSLP Errors	\$
1e. Total NSLP Fiscal Action	\$
2a. Total SBP - Standard	\$
2b. Total SBP –Provision 2	\$
2c. Total SBP – Provision 3	\$
2d. Total other SBP Errors	\$
2e. Total SBP Fiscal Action	\$
3. Total SMP Errors	\$
4. Total FFVP Errors	\$
TOTAL FISCAL ACTION	\$

INSTRUCTIONS FOR FISCAL ACTION SUMMARY FA-8

For Non-Provision Schools, Base Year Provision 2 and Provision 3 Schools, Non-Base Year Provision School, and Recalculation
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1a-d. Enter the total fiscal action for NSLP as identified, Standard, Provision 2, Provision 3 and all other NSLP errors.

1e. Total all fiscal action errors for NSLP.

2a-d. Enter the total fiscal action for SBP as identified, Standard, Provision 2 and Provision 3 and all other SBP errors.

2e. Total all fiscal action errors for SBP.

3. Enter the total fiscal action for SMP errors.

4. Enter total fiscal action for FFVP errors.